



3014 (02-09-04)

ANNUAL REPORT

OF

Name: OREGON MUNICIPAL WATER & SEWER UTILITY

Principal Office: 117 SPRING STREET
OREGON, WI 53575-1494

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I RENEE HOEFT of
(Person responsible for accounts)

_____, Oregon Municipal Water & Sewer Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/29/2002
(Date)

FINANCE DIRECTOR

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OREGON MUNICIPAL WATER & SEWER UTILITY

Utility Address: 117 SPRING STREET
OREGON, WI 53575-1494

When was utility organized? 1/1/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS RENEE HOEFT

Title: FINANCE DIRECTOR

Office Address:

117 SPRING STREET
OREGON, WI 53575

Telephone: (608) 835 - 3110

Fax Number: (608) 835 - 6503

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone: () -

Fax Number: () -

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: DARRELL KLIMKE

Title: CHAIR OF PUBLIC WORKS AND UTILITY COMMISSION

Office Address:

117 SPRING STREET
OREGON, WI 53575

Telephone: (608) 835 - 3118

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: KARLA THOMPSON**Title:****Office Address:** VIRCHOW KRAUSE
10 TERRACE CT
MADISON, WI 53707**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 3/20/2001**Period covered by most recent audit:** 2000

Names and titles of utility management including manager or superintendent:

Name: MARK W. BELOW**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**
117 SPRING STREET
OREGON, WI 53575**Telephone:** (608) 835 - 6290**Fax Number:** (608) 835 - 6503**E-mail Address:**

Name of utility commission/committee: PUBLIC WORKS & UTILITY COMMITTEE

Names of members of utility commission/committee:DOUG GRONLI
DARRELL KLIMKE
ROBERT MUNSON

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 9/15/1967**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	669,785	560,105	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	288,270	261,928	2
Depreciation Expense (403)	183,720	157,558	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	147,713	146,636	5
Total Operating Expenses	619,703	566,122	
Net Operating Income	50,082	(6,017)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	50,082	(6,017)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	13,187	184,403	10
Miscellaneous Nonoperating Income (421)	39,530	293,679	11
Total Other Income	52,717	478,082	
Total Income	102,799	472,065	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	102,799	472,065	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	110,224	369,034	14
Amortization of Debt Discount and Expense (428)	18,328	31,609	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	28,799	37,577	17
Other Interest Expense (431)	0	6,595	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	157,351	444,815	
Net Income	(54,552)	27,250	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,161,984	1,134,734	20
Balance Transferred from Income (433)	(54,552)	27,250	21
Miscellaneous Credits to Surplus (434)	29,645	0	22
Miscellaneous Debits to Surplus--Debit (435)	539,269	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	597,808	1,161,984	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	13,187	5
Total (Acct. 419):	13,187	
Miscellaneous Nonoperating Income (421):		
CONTRIBUTIONS FROM DEVELOPERS	39,530	6
Total (Acct. 421):	39,530	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
RESTATE BEGINNING WATER RETAINED EARNINGS	29,645	9
Total (Acct. 434):	29,645	
Miscellaneous Debits to Surplus (435):		
REMOVE SEWER RETAINED EARNINGS AS OF 1/1/01	539,269	10
Total (Acct. 435)--Debit:	539,269	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	669,785	0	0	0	669,785	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	669,785	0	0	0	669,785	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	103,467		103,467	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	103,467	0	103,467	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,656,482	7,561,431	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,425,749	1,227,700	2
Net Utility Plant	6,230,733	6,333,731	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	12,018,604	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	2,459,935	4
Net Nonutility Property	0	9,558,669	
Investment in Municipality (123)	0	0	5
Other Investments (124)	43,958	1,720,646	6
Special Funds (125)	247,146	1,013,154	7
Total Other Property and Investments	291,104	12,292,469	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(67,655)	47,406	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	66,865	35,255	11
Other Accounts Receivable (143)	2,905	111,364	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	19,394	25,219	14
Materials and Supplies (150)	7,804	8,405	15
Prepayments (165)	4,436	0	16
Other Current and Accrued Assets (170)	0	2,867	17
Total Current and Accrued Assets	33,749	230,516	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	46,131	101,715	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	46,131	101,715	
Total Assets and Other Debits	6,601,717	18,958,431	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	108,617	375,028	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	597,808	1,161,984	23
Total Proprietary Capital	706,425	1,537,012	
LONG-TERM DEBT			
Bonds (221)	2,137,600	8,565,441	24
Advances from Municipality (223)	443,328	525,514	25
Other Long-Term Debt (224)	0	15,950	26
Total Long-Term Debt	2,580,928	9,106,905	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,909	128,470	28
Payables to Municipality (233)	0	60,127	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	1,900	31
Interest Accrued (237)	30,234	83,309	32
Other Current and Accrued Liabilities (238)	17,858	36,208	33
Total Current and Accrued Liabilities	58,001	310,014	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,256,363	8,004,500	41
Total Liabilities and Other Credits	6,601,717	18,958,431	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,656,482	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,656,482	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,425,749	0	0	0	10
Total Accumulated Provision	1,425,749	0	0	0	
Net Utility Plant	6,230,733	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,227,700				1,227,700	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	183,720				183,720	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,576				14,576	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	198,296	0	0	0	198,296	13
Debits during year						14
Book cost of plant retired	247				247	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	247	0	0	0	247	19
Balance End of Year	1,425,749	0	0	0	1,425,749	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	12,018,604		12,018,604	0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	12,018,604	0	12,018,604	0	
Less accum. prov. depr. & amort. (122)	2,459,935		2,459,935	0	3
Net Nonutility Property	9,558,669	0	9,558,669	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	7,804	8,405	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	7,804	8,405	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 Bonds	580	428	6,966	1
1994 BONDS	1,003	428	10,935	2
2000 BONDS	4,754	428	16,742	3
LOSS ON 1994 REFUNDING 1/1/95	11,990	428	11,488	4
Total			46,131	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	375,028	1
Changes during year (explain):		
SEWER BALANCE 1/1/01	(298,025)	2
MAINS & APPURTENANCES	31,614	3
Balance end of year	108,617	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 Refunding Bonds	02/01/1994	10/01/2009	5.00%	652,600	1
2000 REV ANTI BONDS	01/15/2000	04/01/2004	4.98%	1,485,000	2
Total Bonds (Account 221):				2,137,600	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Promissory note	09/30/1994	03/15/1999	5.00%	5,523	1
Refunding note	04/25/1994	03/15/2009	5.00%	204,608	2
ADVANCE FROM SEWER UTILITY	12/31/1999	12/31/2014	3.00%	233,197	3
Total for Account 223				443,328	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,900	1
Accruals:		
Charged water department expense	147,713	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	147,713	
Taxes paid during year:		
County, state and local taxes	140,963	6
Social Security taxes	7,962	7
PSC Remainder Assessment	688	8
Other (explain):		
NONE		9
Total payments and other debits	149,613	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds 1989	17,365	35,342	44,455	8,252	1
CLEAN WATER FUND LOAN	35,596		35,596	0	2
2000 WATER REV. ANT. BONDS	19,375	74,882	75,754	18,503	3
Subtotal	72,336	110,224	155,805	26,755	
Advances from Municipality (223)					
ADVANCE FOR VARIOUS PROJECTS	851		851	0	4
Advance from Munic - Manholes	4,246	0	4,246	0	5
1993 Refunding Note	5,577	10,199	12,526	3,250	6
Advance from Municipality	299	308	378	229	7
1999 G.O. BONDS		11,500	11,500	0	8
ADVANCE FROM SEWER TO WATER		6,792	6,792	0	9
Subtotal	10,973	28,799	36,293	3,479	
Other Long-Term Debt (224)					
NONE	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	83,309	139,023	192,098	30,234	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,256,363	0	0	4,748,137	0	8,004,500	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
REMOVE SEWER BALANCE 1/1/01				4,748,137		4,748,137	5
Balance End of Year	3,256,363	0	0	0	0	3,256,363	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
STATE INVESTMENT POOL	43,958	2
Total (Acct. 124):	43,958	
Special Funds (125):		
BOND REDEMPTION	103,887	3
RESERVE FUND	104,113	4
DEPRECIATION FUND	39,146	5
Total (Acct. 125):	247,146	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	66,865	7
Electric	0	8
Sewer (Regulated)		9
Other (specify):		
NONE	0	10
Total (Acct. 142):	66,865	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work	0	12
Other (specify):		
DEFERRED SPECIAL ASSESSMENTS RECEIVABLE	2,840	13
VENDOR OVERPAYMENT	65	14
Total (Acct. 143):	2,905	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS & DELINQUENT BILLS PLACED ON TAX ROLL	4,944	15
OPERATING PAYROLL, BENEFITS AND OTHER EXPENSES	14,450	16
Total (Acct. 145):	19,394	
Prepayments (165):		
HEALTH INS, 2002 PUBLIC OFFICIALS BOND	4,436	17
Total (Acct. 165):	4,436	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	19
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,608,956	0	0	0	7,608,956	1
Materials and Supplies	8,104	0	0	0	8,104	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,326,724	0	0	0	1,326,724	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	3,256,363	0	0	0	3,256,363	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,033,973	0	0	0	3,033,973	
Net Operating Income	50,082	0	0	0	50,082	8
Net Operating Income as a percent of						
Average Net Rate Base	1.65%	N/A	N/A	N/A	1.65%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	241,822	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	879,896	3
Other (Specify):		
ADJUSTMENT FOR WATER ONLY CAPITAL PAID IN BY MUNICIPALITY	(149,012)	4
ADJUSTMENT FOR WATER ONLY UNAPPROPRIATED EARNED SURPLUS	(269,632)	5
Total Average Proprietary Capital	703,074	
Net Income		
Net Income	(54,552)	6
Percent Return on Proprietary Capital	-7.76%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The Water and Sewer utilities financial statements were split as of 12/31/99. The 2000 report contained both the Water and Sewer Utility. The report for 2001 contains only the Water Utility.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Acct 434 Restate beginning water retained earnings \$29,645. The Utility switched to monthly billing in 2001 from quarterly billing. Dec 2002 revenue was restated to beginning retained earnings.

Acct 435 Sewer utility is no longer included in the annual report. Removed the sewer retained earnings of \$539,269 as of 1/1/01.

Balance Sheet (Page F-06)

Sewer amounts are no longer included in the annual report.

Acct 121 credited \$12,018,604 sewer balance 1/1/01.

Acct 122 debited \$2,459,935 sewer balance 1/1/01.

Acct 124 credited \$1,535,092 sewer balance 1/1/01.

Acct 125 credited \$842,687 sewer balance 1/1/01.

Acct 131 credited \$39,726 sewer balance 1/1/01.

Acct 143 credited \$108,346 sewer balance 1/1/01.

Acct 145 credited \$18,483 sewer balance 1/1/01.

Acct 145 credited \$226,405 sewer balance 1/1/01 - advance to water utility show as 0 on 2000 report since the 2000 report included both the sewer and water utilities.

Acct 170 credited \$2,867 sewer balance 1/1/01.

Acct 181 credited \$37,256 sewer balance 1/1/01

Acct 200 debited \$298,025 sewer balance 1/1/01.

Acct 216 debited \$539,269 sewer balance 1/1/01.

Acct 221 debited \$6,285,241 sewer balance 1/1/01.

Acct 223 debited \$296,464, sewer balance 1/1/01.

Acct 224 debited \$15,950 sewer balance 1/1/01.

Acct 232 debited \$104,124 sewer balance 1/1/01.

Acct 233 debited \$11,766 sewer balance 1/1/01.

Acct 237 debited \$51,131 sewer balance 1/1/01.

Acct 238 debited \$19,424 sewer balance 1/1/01.

Acct 271 debited \$4,748,137 sewer balance 1/1/01.

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

Sewer utility amounts are not included in this report.

The beginning balances of \$12,018,604 was the sewer utility's plant balance as of 12/31/00.

The beginning balance of \$2,459,935 was the sewer utility's accumulated depreciation as of 12/31/00.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

2001 amounts include only water utility.

2000 amounts also included the sewer utility.

Capital Paid in by Municipality (Acct. 200) (Page F-13)

Remove sewer balance of \$298,025 as of 1/1/01. Sewer utility is no longer included in the annual report.

Interest Accrued (Acct. 237) (Page F-17)

The 2001 Annual Report includes just the water utility. The 2000 report include the Sewer and Water utilities.

Contributions in Aid of Construction (Account 271) (Page F-18)

Removed the Sewer Utility Balance of 4,748,137 as of 1/1/01.

Return on Proprietary Capital Computation (Page F-21)

Sewer Utility balances as of 1/1/01 were removed.

Average Sewer Capital paid by Municipality as of 1/1/01 \$149,013.

Average Sewer Unappropriated Earned Surplus as of 1/1/01 \$269,635.

Corrected F-21

Average Water Capital paid in by Municipality is \$92,810.

Average Water Unappropriated Earned Surplus is \$610,263

Total Average Water Proprietary Capital 903,073

Net Income (54,552)

Percent Return on Proprietary Capital -7.76%

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

fax and email response received 8/21/02:

1. Provided - see water O&M schedule.
2. response referred to GASB 33, emailed Renee that is not effective until 1/1/03 and should adjust a/c 271 for 2002.
3. Provided.
4. Provided.

August 9, 2002

Ms. Renee Hoeft, Finance Director
Oregon Municipal Water and Sewer Utility
117 Spring Street
Oregon, WI 53575-1451

2001 Analytical Review DWCCA-4440-ELE

Dear Ms. Hoeft:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. On page W-5, total Transmission and Distribution Expenses increased over 25 percent and \$5,000 from the prior year without explanation. Please provide an explanation and follow this procedure in the future.
2. On page F-2, \$39,530 is reported in Account 421 described as "contributions from developers". Schedule footnotes for the Water Mains and Water Services schedules indicate these are developer contributions for mains and services. Developer contributions are more appropriately reported in Account 271, Contributions in Aid of Construction. Please do adjusting entries to reclassify this amount to Account 271 for 2002.
3. On page W-7, an "other local" tax rate is reported. Head note No. 5 to this schedule requests that other local tax rates be explained. Please furnish an explanation and follow this procedure in the future.
4. On March 26, the utility applied to the Public Service Commission for a change in Public Fire Protection. In the letter of application was a table that listed the inventory of meters for the Oregon water utility. There were 268 deduct meters in the last row of the table, before the totals. The deduct meters were separated from the other meters for the public fire protection and they should be separated from the meter counts by customers found in the annual report page W-17. Deduct meters should be placed in column (n) of the Classification of All Meters schedule on page W-17 ("In Stock and Deduct Meters"). In addition, the number of customers on page W-2 of the annual report should be revised so those customers with deduct meters are not counted twice. If you have questions, you can contact Bruce Schmidt at (608) 266-5726.

FINANCIAL SECTION FOOTNOTES

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine L. Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\4440.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	653,742	1
Total Sales of Water	653,742	
Other Operating Revenues		
Forfeited Discounts (470)	1,670	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	14,373	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,043	
Total Operating Revenues	669,785	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	14,732	8
Pumping Expenses (620-625)	42,483	9
Water Treatment Expenses (630-635)	7,304	10
Transmission and Distribution Expenses (640-655)	98,192	11
Customer Accounts Expenses (901-904)	30,718	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	94,841	14
Total Operation and Maintenance Expenses	288,270	
Other Operating Expenses		
Depreciation Expense (403)	183,720	15
Amortization Expense (404-407)		16
Taxes (408)	147,713	17
Total Other Operating Expenses	331,433	
Total Operating Expenses	619,703	
NET OPERATING INCOME	50,082	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	5	741	1,510	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	741	1,510	
Metered Sales to General Customers (461)				
Residential	2,294	145,982	342,139	4
Commercial	324	43,380	89,361	5
Industrial	5	2,196	3,073	6
Total Metered Sales to General Customers (461)	2,623	191,558	434,573	
Private Fire Protection Service (462)	10		4,683	7
Public Fire Protection Service (463)	1		194,419	8
Other Sales to Public Authorities (464)	19	11,273	18,557	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)			0	12
Total Sales of Water	2,658	203,572	653,742	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	194,419	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	194,419	
Forfeited Discounts (470):		
Customer late payment charges	1,670	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,670	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,629	10
Other (specify):		
RECONNECTIONS AND SECOND WATER METERS	744	11
Total Other Water Revenues (474)	14,373	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	14,417	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	315	4
Total Source of Supply Expenses	14,732	
PUMPING EXPENSES		
Operation Labor (620)	1,288	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	41,195	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	42,483	
WATER TREATMENT EXPENSES		
Operation Labor (630)	3,596	10
Chemicals (631)	3,708	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	7,304	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	39,281	14
Operation Supplies and Expenses (641)	12,116	15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,681	16
Maintenance of Mains (651)	22,824	17
Maintenance of Services (652)	3,287	18
Maintenance of Meters (653)	4,713	19
Maintenance of Hydrants (654)	5,134	20
Maintenance of Other Plant (655)	156	21
Total Transmission and Distribution Expenses	98,192	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,456	22
Accounting and Collecting Labor (902)	21,614	23
Supplies and Expenses (903)	5,648	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	30,718	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,816	27
Office Supplies and Expenses (921)	2,263	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	19,005	30
Property Insurance (924)	815	31
Injuries and Damages (925)	10,893	32
Employee Pensions and Benefits (926)	33,630	33
Regulatory Commission Expenses (928)	2,376	34
Miscellaneous General Expenses (930)	1,736	35
Transportation Expenses (933)	4,307	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	94,841	
Total Operation and Maintenance Expenses	288,270	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		144,218	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,155	2
Net property tax equivalent		139,063	
Social Security		7,962	3
PSC Remainder Assessment		688	4
Other (specify): NONE	NONE		5
Total tax expense		147,713	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229800				3
County tax rate	mills		3.509300				4
Local tax rate	mills		7.289100				5
School tax rate	mills		14.899200				6
Voc. school tax rate	mills		1.585200				7
Other tax rate - Local	mills		0.597200				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.109800				10
Less: state credit	mills		2.214000				11
Net tax rate	mills		25.895800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.289100				14
Combined School Tax Rate	mills		16.484400				15
Other Tax Rate - Local	mills		0.597200				16
Total Local & School Tax	mills		24.370700				17
Total Tax Rate	mills		28.109800				18
Ratio of Local and School Tax to Total	dec.		0.866982				19
Total tax net of state credit	mills		25.895800				20
Net Local and School Tax Rate	mills		22.451201				21
Utility Plant, Jan. 1	\$	7,561,431	7,561,431				22
Materials & Supplies	\$	8,405	8,405				23
Subtotal	\$	7,569,836	7,569,836				24
Less: Plant Outside Limits	\$	194,003	194,003				25
Taxable Assets	\$	7,375,833	7,375,833				26
Assessment Ratio	dec.		0.870900				27
Assessed Value	\$	6,423,613	6,423,613				28
Net Local & School Rate	mills		22.451201				29
Tax Equiv. Computed for Current Year	\$	144,218	144,218				30
Tax Equivalent per 1994 PSC Report	\$	91,932					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	144,218					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	32,753		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	620,143		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	652,896	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	851,416		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	416,004		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,267,420	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	49,515		23
Total Water Treatment Plant	49,515	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,191		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			32,753	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			620,143	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	652,896	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			851,416	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			416,004	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,267,420	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			49,515	23
Total Water Treatment Plant	0	0	49,515	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,191	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	463,457		26
Transmission and Distribution Mains (343)	3,197,943	60,791	27
Fire Mains (344)	0		28
Services (345)	790,066	5,715	29
Meters (346)	527,294	5,719	30
Hydrants (348)	457,145	4,638	31
Other Transmission and Distribution Plant (349)	273		32
Total Transmission and Distribution Plant	5,441,369	76,863	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,154	13,315	35
Computer Equipment (391.1)	39,885	3,891	36
Transportation Equipment (392)	27,943		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	75,249	1,229	44
Other Tangible Property (399)	0		45
Total General Plant	150,231	18,435	
Total utility plant in service directly assignable	7,561,431	95,298	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,561,431	95,298	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			463,457	26
Transmission and Distribution Mains (343)			3,258,734	27
Fire Mains (344)			0	28
Services (345)			795,781	29
Meters (346)	247		532,766	30
Hydrants (348)			461,783	31
Other Transmission and Distribution Plant (349)			273	32
Total Transmission and Distribution Plant	247	0	5,517,985	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			20,469	35
Computer Equipment (391.1)			43,776	36
Transportation Equipment (392)			27,943	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			76,478	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	168,666	
Total utility plant in service directly assignable	247	0	7,656,482	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	247	0	7,656,482	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			20,543	20,543	1
February			17,938	17,938	2
March			19,741	19,741	3
April			20,015	20,015	4
May			21,423	21,423	5
June			21,475	21,475	6
July			29,268	29,268	7
August			23,225	23,225	8
September			20,053	20,053	9
October			22,991	22,991	10
November			16,844	16,844	11
December			20,439	20,439	12
Total annual pumpage	0	0	253,955	253,955	
Less: Water sold				203,572	13
Volume pumped but not sold				50,383	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				20,017	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				20,017	19
Volume pumped but unaccounted for				30,366	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,361	23
Date of maximum: 7/9/2001					24
Cause of maximum:					25
DRY WEATHER LAWN WATERING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				491	26
Date of minimum: 1/20/2001					27
Total KWH used for pumping for the year				471,700	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
680 HILLCREST DRIVE	3	953	16	1,440,000	Yes	1
820 SCOTT STREET	4	843	16	1,224,000	Yes	2
1225 UNION ROAD	5	890	16	1,224,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#10	#11	#12	1
Location	820 SCOTT ST	820 SCOTT ST	820 SCOTT STREET	2
Purpose	B	B S	B	3
Destination	D	D	D	4
Pump Manufacturer	SYNCRO FLOW PUMP	SYNCRO FLOW PUMP	SYNCRO FLOW PUMP	5
Year Installed	1991	1991	1991	6
Type	CENTRIFUGAL	OTHER	OTHER	7
Actual Capacity (gpm)	150	150	1,000	8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTORS	US ELECTRIC MOTORS	US ELECTRIC MOTORS	9
Year Installed	1991	1991	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	7	7	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#13	#14	#15	14
Location	1225 UNION ROAD	1225 UNION ROAD	1225 UNION ROAD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GRUNDFO PUMP	PEERLESS	PEERLESS	18
Year Installed	1991	1999	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	50	150	150	21
Pump Motor or Standby Engine Mfr	BALDOR MOTORS	BALDOR MOTORS	BALDOR MOTORS	22
Year Installed	1999	1999	1999	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	3	7	7	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#16	#3	#4	1
Location	1225 UNION ROAD	680 HILLCREST	820 SCOTT STREET	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	PEERLESS	PEERLESS	AMERICAN IND. PUMP	5
Year Installed	1999	1967	1991	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	850	8
Pump Motor or Standby Engine Mfr	BALDOR MOTORS	CUTTER HAMMOND	U S ELECTRIC MOTORS	9
Year Installed	1999	1967	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	30	70	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6	#7	14
Location	1225 UNION ROAD	680 HILLCREST	820 SCOTT STREET	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	GOOLDS PUMPS INC.	PEERLESS	U.S. MOTORS	18
Year Installed	1998	1967	1991	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	850	450	800	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	GENERAL ELECTRIC	AMERICAN IND. PUMP	22
Year Installed	1998	1967	1991	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	30	25	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#8	#9		1
Location	1225 UNION ROAD	820 SCOTT STREET		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	GOOLD PUMPS INC	SYNCRO FLOW PUMP		5
Year Installed	1999	1991		6
Type	VERTICAL TURBINE	CENTRIFUGAL		7
Actual Capacity (gpm)	850	50		8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTORS	US ELECTRIC MOTORS		9
Year Installed	1999	1991		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	40	5		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2 ABANDONED 1998	#3 STANDPIPE	#3 WELL RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	R	4
				5
Year constructed	1975	1978	1967	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	61	90	0	10
				11
Total capacity in gallons (actual)	450,000	400,000	58,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)		PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.4400		20
				21
Is a corrosion control chemical used (yes, no)?		N		22
				23
Is water fluoridated (yes, no)?		Y		24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#4 RESERVOIR	#5 WELL RESERVOR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1991	1998	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	135	114	10
			11
Total capacity in gallons (actual)	70,000	40,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4400	1.2240	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	20,875	0	0	0	20,875
M	D	6.000	42,063	18	0	0	42,081
M	D	8.000	113,984	418	0	0	114,402
M	D	10.000	6,563	1,093	0	0	7,656
M	D	12.000	9,713	0	0	0	9,713
Total Within Municipality			193,198	1,529	0	0	194,727
M	T	10.000	4,250	0	0	0	4,250
Total Outside of Municipality			4,250	0	0	0	4,250
Total Utility			197,448	1,529	0	0	198,977

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	801	0	0	0	801	25	1
L	0.750	190	0	0	0	190		2
M	1.000	1,301	9	0	2	1,312	79	3
M	1.250	2	0	0	0	2		4
M	1.500	63	1	0	0	64	9	5
M	2.000	86	0	0	0	86	12	6
M	3.000	1	0	0	0	1	1	7
M	4.000	18	0	0	0	18	2	8
M	6.000	6	0	0	0	6		9
M	8.000	3	1	0	0	4	1	10
Total Utility		2,471	11	0	2	2,484	129	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0	0	0	0	0	0	1
0.750	2,858	36	6		2,888	212	2
1.000	43	0	1	0	42	0	3
1.500	54	0	0	0	54	23	4
2.000	15	0	0	0	15	6	5
2.500	0	0	0	0	0	0	6
3.000	16	0	0	0	16	11	7
4.000	1	0	0	0	1	1	8
6.000	0	0	0	0	0	0	9
8.000	4	0	0	2	6	4	10
Total:	2,991	36	7	2	3,022	257	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	0	0	1
0.750	2,323	243	3	6	24	289	2,888	2
1.000	1	38	1	0	0	2	42	3
1.500	0	36	1	6	4	7	54	4
2.000	0	12	0	2	1	0	15	5
2.500	0	0	0	0	0	0	0	6
3.000	0	4	0	6	6	0	16	7
4.000	0	0	0	1	0	0	1	8
6.000	0	0	0	0	0	0	0	9
8.000	0	0	0	0	6	0	6	10
Total:	2,324	333	5	21	41	298	3,022	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	369	3			372	2
Total Fire Hydrants	370	3	0	0	373	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	252
Number of distribution system valves end of year:	484
Number of distribution valves operated during year:	206

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

per review response residential and commercial customers counts changed from 2495 to 2294; from 348 to 324 8/21/02 ele

Water Operation & Maintenance Expenses (Page W-05)

Response to review:

Account 650 - Repair to reservoir pump Well #4 \$4,680, New roof at well house #3 \$4,460

Account 651- Repairs to system water values & associated restoration \$14,876

Account 653 - Testing of large water meters at well houses \$1,830, Annual support for meter software \$750

Property Tax Equivalent (Water) (Page W-07)

per review response: other local tax is tif #2. 8/21/02 ele

Water Mains (Page W-15)

979 feet of water main added in 2001 was added by developers and is recorded in Miscellaneous Non-Operating Income (421). 550 feet of water main added in 2001 was added by municipality and is recorded in Capital Paid in by Municipality (200).

Water Services (Page W-16)

Additions - 9 of the services added during the year were by residential developers and is recorded in Miscellaneous Non-Operating Income (421). Two services added during the year were by commercial development and are recorded in Miscellaneous Non-Operating Income (421).

Adjustment - The village reconciled the number of meters to customers versus services at the end of 2000. In 2001 it was discovered that some services were missed and these services were adjusted in 2001.

Meters (Page W-17)

The Utility discovered 2 additional 8 meters that were not included in the previous years balance.

per review response, classification of residential and commercial meters changes from 2323 to 2533 and from 243 to 265. 8/21/02 ele

Hydrants and Distribution System Valves (Page W-18)

The DNR asks that 1/3 of the valves be operated each year, therefore valve operation is done on a three year rotation.
